



General Assembly

January Session, 2009

***Proposed Bill No. 5358***

LCO No. 2344

Referred to Committee on Finance, Revenue and Bonding

Introduced by:  
REP. FONTANA, 87<sup>th</sup> Dist.

***AN ACT CONCERNING PENALTIES IMPOSED FOR UNDERPAYMENT OF TAX.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That title 12 of the general statutes be amended to standardize
- 2 penalties imposed by the Department of Revenue Services for
- 3 underpayment of tax regardless of whether the underpayment occurs
- 4 as a result of tax withholding or estimated payments.

***Statement of Purpose:***

To standardize penalties imposed by the Department of Revenue Services for underpayment of tax regardless of whether the underpayment occurs as a result of tax withholding or estimated payments.